

In re Richard NOTARGIACOMO and Lamarre Notargiacomo, Debtors.

No. 99-28643-BKC-RBR

(Cite as: 253 B.R. 112)

Debtor inherited two annuities and an IRA Account that fell under 11 U.S.C. s 541(a)(5)(A) and (C). The Debtor claimed the two annuities exempt under Florida Statute s 222.14; and the IRA Account exempt under Florida Statute s 222.21(2). The Trustee objected to the claimed exemptions contending that, as of the date of the filing, the Debtor had nothing more than an equitable interest in the annuities and IRA, neither of which has an exemption under Florida law. The Court overruled objection holding that Debtor could claim any exemption otherwise entitled to in after-acquired property.